

**North Carolina State Board of Certified Public Accountant Examiners**

1101 Oberlin Road Suite 104 • PO Box 12827 • Raleigh NC 27605

Phone 919-733-1423 • Fax 919-733-4209 • Web [www.nccpaboard.gov](http://www.nccpaboard.gov)

**INSTRUCTIONS FOR REGISTRATION OF A FOREIGN PROFESSIONAL CORPORATION**

Attached is an application for the *Registration of a Foreign Professional Corporation*. Complete the bottom portion of this form and return it, along with the requested information and fees, to the Board. Please keep a copy of these instructions for your reference. Please contact the Secretary of State's office by telephone at (919) 807-2225 or visit the Secretary of State's web site, [www.sosnc.com](http://www.sosnc.com), to obtain the necessary forms and fee information. The following items must be completed and/or enclosed for the application to be processed:

**NOTE: The Secretary of State requires a CPA firm to obtain a registered agent that is physically located in North Carolina.**

**Forms and Paperwork**

- Two exact copies of the *Application for Certificate of Authority for a Foreign Professional Corporation* for the Secretary of State ([www.sosnc.com](http://www.sosnc.com));
- A *Certificate of Existence*, no more than ninety days old, from the Secretary of State of the state in which the professional corporation was originally formed;
- Completed *Registration of a Foreign Professional Corporation* application; and
- Two copies of the proposed CPA firm letterhead

**NOTE:: Pursuant to 21 NCAC 08N .0306(c), the firm's name on the letterhead must match exactly the firm name on the Board's *Registration of a Foreign Professional Corporation* application, the Secretary of State's *Application for Certificate of Authority for a Foreign Professional Corporation*, and the *Certificate of Existence* including capitalization, spacing, and punctuation.**

**Fees**

- A check for **\$50.00** payable to the **NC State Board of CPA Examiners**; and
- A check payable to the Secretary of State (from Secretary of State's web site, [www.sosnc.com](http://www.sosnc.com)), for the correct fee required for filing the *Application for Certificate of Authority*

Upon receipt of this information, the Board staff will complete an additional form that certifies to the Secretary of State that the corporation name complies with the Board's rules and that the proposed shareholders are properly licensed. The Board staff will instruct the Secretary of State to send the certified copy of the *Certificate of Authority*, after filing, to the Board. Upon receipt, the Board will send a *Certificate of Registration* and the certified copy of the *Certificate of Authority* to the contact person listed below. If the Board staff or the Secretary of State encounters any problems, this person will be notified.

Please complete the contact information below and submit to the Board with other required information.

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Contact Person

Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City, State & ZIP: \_\_\_\_\_

Daytime Telephone: \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

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### REGISTRATION OF A FOREIGN PROFESSIONAL CORPORATION

The Applicant, a professional corporation duly organized and existing under the laws and regulations of the State of North Carolina (NCGS Chapter 55B) and 21 NCAC 08K of the rules of the NC State Board of CPA Examiners, hereby makes application to the Board for registration and licensing to engage in the public practice of accountancy in North Carolina and in support of such application shows the Board the following:

CPA Firm Name: \_\_\_\_\_

Supervising CPA: \_\_\_\_\_

CPA Certificate No.: \_\_\_\_\_

Street Address: \_\_\_\_\_

City/State/ZIP: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City/State/ZIP: \_\_\_\_\_

Telephone Number: (\_\_\_\_) \_\_\_\_\_

Fax Number: (\_\_\_\_) \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

Web Site Address: \_\_\_\_\_

Please provide the information requested above on an attached sheet for all other offices operated or maintained by the applicant corporation. If there are no other offices, check here (    ).

Names, addresses, certificate numbers (if applicable), and titles of all officers and directors of applicant corporation:

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Names, addresses, and certificate numbers of all of the shareholders of applicant corporation and **number of shares owned by each shareholder**. For all non-CPA shareholders (who are limited to 49% ownership of the corporate stock in aggregate), please list the person's home address, home telephone number, and social security number:

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Names, addresses, and certificate numbers of all CPA employees of applicant corporation:

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**The undersigned hereby certifies that, to the best of his/her knowledge and belief, no disciplinary action is pending before the Board or in any jurisdiction against any of the licensed incorporators, officers, directors, shareholders, or employees of the applicant corporation, and that the applicant corporation will be conducted in compliance with statutes and rules of the Board.**

**NOTE:** Professional Corporations, Professional Limited Liability Companies, and Limited Liability Partnerships must dissolve/withdraw with the Secretary of State's office before being removed from the Board's list of active firms.

**NOTE:** NCGS 55B & 21 NCAC 08K .0105 require professional corporations to: report the following:

- (1) Report any change in the composition or identity of shareholders, officers or directors, or employees
- (2) Provide a copy of all amendments to the articles of incorporation to the Board prior to filing with the Secretary of State's office
- (3) Report if any officer, shareholder, agent, or employee has ceased to be licensed (NCGS 55B-13); or
- (4) The death of any shareholder.

WITNESS my hand and the seal of the applicant corporation, this the \_\_\_\_ day of \_\_\_\_\_.  
(month/year)

\_\_\_\_\_  
(Name of Professional Corporation)

By: \_\_\_\_\_  
(Signature of an Officer-Shareholder who is individually licensed by this Board)

\_\_\_\_\_  
(Certificate Number) (or SS# for non-CPA)

**FOR BOARD USE:**

Company No.: _____	Date Entered: _____	Entered By: _____
Amt. Paid: _____	Deposit No.: _____	Date: _____